PERIOD ENDING April 7, 2007 STATEMENT DATE April 13, 2007

Statement No. 40523

ARCCA TAX ID: 23-2515426

Michael E. Wilbert, Esquire

Yolanda Chilson

Michael E. Wilbert Counselor-At-Law

2640 Highway 70 Suite 1A Manasquan, NJ 08736

Case Name: Viets v. Doral, Target, Cosco, et al ARCCA File No. 3373-001

SUMMARY OF ARCCA PROFESSIONAL FEES:

Totalida Ciliisoti	3.00 te 30.00/m	Ψ >0.00
Leah Nagle	1.00 @ 30.00/hr	\$ 30.00
Kristen J. Nicholson	38.25 @ 135.00/hr	\$ 5,163.75
Lori L. Renner	2.00 @ 65.00/hr	\$ 130.00
Susan M. Weldon	1.00 @ 50.00/hr	\$ 50.00
Gary R. Whitman	50.25 @ 300.00/hr	\$15,075.00
		d)

3.00 @ 30.00/hr

Subtotal Professional Fees: 20,538.75

Subtotal Expenses: \$ 820.00



\$



Total Current Billing: Previous Balance Due: \$ 21,358.75 0.00

Total Now Due

\$ 21,358.75

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days



Statement as of April 7, 2007 Statement No. 40523 ARCCA TAX ID: 23-2515426

Michael E. Wilbert Counselor-At-Law

Michael E. Wilbert, Esquire

2640 Highway 70 Suite 1A

Manasquan, NJ 08736

3373-001

Viets v. Doral, Target, Cosco, et al Claim # M0407068

Professional	Fees		Hours	Rate	Amount
1/31/2007	KJN	Reviewed file documents and prepared preliminary case review summary [1.0].	1.00	135.00	135.00
2/1/2007	SW	Conducted conflict check and prepared files [1]	1.00	50.00	50.00
2/2/2007	KJN	Reviewed file documents and prepared preliminary case review summary [7.0].	7.00	135.00	945.00
2/8/2007	KJN	Reviewed file documents and prepared preliminary case review summary [2.5].	2.50	135.00	337.50
2/20/2007	GRW	Participated in telephone call with attorney. [.5]	0.50	300.00	150.00
3/15/2007	KJN	Assisted G. Whitman with report research [2.25].	2.25	135.00	303.75
3/21/2007	KJN	Prepared for and assisted G. Whitman with child seat inspection [1.75]; searched for exemplar vehicle and surrogate for fit check [0.25].	2.00	135.00	270.00
3/21/2007	GRW	Reviewed file and conducted inspection of the subject child restraint seat. [2.0]; participated in telephone call with attorney. [.5]	2.50	300.00	750.00
3/22/2007	YC	Labeled and prepared (2) rolls of photographs (2 sets)	1.00	30.00	30.00
3/22/2007	KJN	Reviewed and summarized deposition transcript for M. Viets [1.0].	1.00	135.00	135.00
3/22/2007	GRW	Continued preparation of analysis report. [4.0]	4.00	300.00	1,200.00
3/23/2007	KJN	Reviewed and summarized deposition transcript for M. Viets [1.5], R. Viets [1.5]; reviewed sled test videos [1.0].	4.00	135.00	540.00
3/23/2007	GRW	Continued preparation of analysis report. [2.5]	2.50	300.00	750.00
3/26/2007	KJN	Reviewed sled test videos [0.75].	0.75	135.00	101.25
3/26/2007	GRW	Continued preparation of analysis report. [4.0]	4.00	300.00	1,200.00
3/27/2007	KJN	Reviewed sled test videos [1.0].	1.00	135.00	135.00
3/27/2007	GRW	Continued preparation of analysis report. [7.5]; continued preparation of analysis report. [3.0]	10.50	300.00	3,150.00
3/28 /2007	KJN	Reviewed discovery file material [2.25]. ARCCA, INCORPORATED	2.25	135.00	303.75
UNG.		PO Box 78 · Penns Park PA 18943-0078 Phone 215-5	598-9750 · FA	ax 215-598-	9751

3373-001 / Viet	te v Dor	ral Target Cosco et al	Staten	ment as of	Page: 2 4/13/2007	
		ral, Target, Cosco, et al				
3/29/2007	KJN	Participated in conference call with G. Whitman and the attorney [1.0]; assisted G. Whitman with surrogate fit check analysis [2.0]; reviewed and summarized discovery documents [4.0].	7.00	135.00	945.00	
3/29/2007	GRW	Continued preparation of analysis report. [1.0]; participated in telephone call with attorney and bio. [1.0]; reviewed discovery with K. Nicholson.[1.0]; conducted inspection of exemplar vehicle and a surrogate fit test with an exemplar and alternative child restraint seats. [3.0]	6.00	300.00	1,800.00	
3/30/2007	KJN	Reviewed discovery documents [0.5].	0.50	135.00	67.50	
3/30/2007	GRW	Continued preparation of analysis report. [3.0]	3.00	300.00	900.00	
4/1/2007	YC	Labeled and prepared (4) rolls of photographs (2 sets)	2.00	30.00	60.00	
4/2/2007	GRW	Reviewed fit check photographs. [.25]	0.25	300.00	75.00	
4/3/2007	KJN	Assisted G. Whitman with report research [0.75].	0.75	135.00	101.25	
4/3/2007	GRW	Conducted fit check of exemplar booster seat in and exemplar vehicle with child dummy. [1.0]; continued preparation of analysis report. [4.5]	5.50	300.00	1,650.00	
4/4/2007	LN	Labeled and prepared (1) rolls of photographs (2 sets)	0.50	30.00	15.00	
4/4/2007	KJN	Reviewed sled test videos [2.25]; continued to research and prepare analysis report [0.75]	3.00	135.00	405.00	
4/4/2007	GRW	Continued preparation of analysis report. [3.5]	3.50	300.00	1,050.00	
4/5/2007	KJN	Continued to research and prepare analysis report [1.75]; prepared for and assisted G. Whitman with fit check analysis [0.5].	2.25	135.00	303.75	
4/5/2007	GRW	Conducted supplemental fit check. [1.5]; reviewed literature pertaining to children restrained in lap/shoulder belts. [3.0]; continued preparation of analysis report. [2.0]	6.50	300.00	1,950.00	
4/6/2007	LN	Labeled and prepared (1) roll of photographs (2 sets)	0.50	30.00	15.00	
4/6/2007	KJN	Assembled report references [1.0].	1.00	135.00	135.00	
4/6/2007	IIr	Report editing for formatting, accuracy & consistency	2.00	65.00	130.00	
4/6/2007	GRW	Continued preparation of analysis report. [1.0]; participated in telephone call with attorney. [.5]	1.50	300.00	450.00	
			Sub-total F	 ees:	20,538.75	
		Rate Summary				
Yolanda Chil	Ison	3.00 hours at \$ 30.00/hr	,	90.00		
Leah Nagle		1.00 hours at \$ 30.00/hr	;	30.00		

38.25 hours at \$135.00/hr

2.00 hours at \$ 65.00/hr

1.00 hours at \$ 50.00/hr

50.25 hours at \$300.00/hr

ARCCA, INCORPORATED

Kristen J. Nicholson

Lori L. Renner

Susan M. Weldon

5,163.75

15,075.00

130.00

Statement as of: 4/13/2007

Total	hours:	95.50

Expenses	
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2/12/2007	Engineers' Meeting to Review Case and Develop Follow-Up Actions	500.00
3/22/2007	Photograph Development Costs (3/21/07)	80.00

O/ZZ/ZOO1	Thotograph bevelopment decid (6/2 hor)	00.00
4/1/2007	Photograph Development Costs (3/29/07)	160.00

4/4/2007	Photograph Development Costs (4/3/07)	40.00
4/6/2007	Photograph Development Costs (4/5/07)	40.00

Sub-total Expenses: 820.00

Trust Account

2/2/2007	1386	Deginning Dalance.	3,000.00
		Ending Balance:	3,000.00

Retainer Held In Trust Until Final Invoice

Trotalion from in Tract Other mar involoc	
Total Current Billing:	21,358.75

Reginning Ralance

Total Now Due: 21,358.75

0.00

Previous Balance Due:

0.00

TERMS: Net 30 days. Interest of 1.5% per month

applied on accounts over 45 days.



PERIOD ENDING May 5, 2007 STATEMENT DATE May 11, 2007 Statement No. 40838

ARCCA TAX ID: 23-2515426

Michael E. Wilbert, Esquire

Yolanda Chilson

Michael E. Wilbert Counselor-At-Law

2640 Highway 70 Suite 1A Manasquan, NJ 08736

Case Name: Viets v. Doral, Target, Cosco, et al ARCCA File No. 3373-001

10.00 @ 30.00/hr

Total Now Due

300.00

25,901.00

SUMMARY OF ARCCA PROFESSIONAL FEES:

Totalida Cililoon	10.00 @ 50.00/11	φ υσσισσ
Kristen J. Nicholson	12.25 @ 135.00/hr	\$ 1,653.75
Lori L. Renner	0.50 @ 65.00/hr	\$ 32.50
Gary R. Whitman	5.00 @ 300.00/hr	\$ 1,500.00
Subtotal Professional Fees:		\$3,486.25
Subtotal Expenses:		\$ 1,056.00
***	Total Current Billing: Previous Balance Due:	\$ 4,542.25 21,358.75



TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days

ARCCA, INCORPORATED

PO Box 78 · Penns Park PA 18943-0078

Statement as of May 5, 2007 Statement No. 40838 ARCCA TAX ID: 23-2515426

Michael E. Wilbert Counselor-At-Law

Michael E. Wilbert, Esquire

2640 Highway 70 Suite 1A Manasquan, NJ 08736

3373-001

Viets v. Doral, Target, Cosco, et al Claim # M0407068

Professional Fees		Hours	Rate	Amount		
4	/9/2007	KJN	Updated file with report references [8.0].	8.00	135.00	1,080.00
4	/9/2007	GRW	Continued review of literature and preparation of the report [4.0]	4.00	300.00	1,200.00
4	/10/2007	KJN	Updated file with report references and discovery documents [3.25].	3.25	135.00	438.75
4	/10/2007	GRW	Continued preparation of report. [1.0]	1.00	300.00	300.00
4	/11/2007	YC	Coordinated request for reproduction of documents.	3.00	30.00	90.00
4	/12/2007	YC	Coordinated request for reproduction of documents.	5.00	30.00	150.00
4	/13/2007	YC	Coordinated request for reproduction of documents.	2.00	30.00	60.00
4	/23/2007	KJN	Discussed report status with the client [0.25]; continued to research and prepare analysis report [0.5].	0.75	135.00	101.25
4	/25/2007	KJN	Called paralegal to coordinate report submission [0.25].	0.25	135.00	33.75
4	/25/2007	llr	Report editing for formatting, accuracy & consistency; footnotes	0.50	65.00	32.50

	oub total i ooc.	0, 100.20
Rate Summary		

Yolanda Chilson	10.00 hours at \$ 30.00/hr	300.00
Kristen J. Nicholson	12.25 hours at \$135.00/hr	1,653.75
Lori L. Renner	0.50 hours at \$ 65.00/hr	32.50
Gary R. Whitman	5.00 hours at \$300.00/hr	1,500.00

Total hours: 27.75

Expe	nses
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Expenses for Exemplar Vehicle & Surrogate Fees 4/11/2007 390.00 (3/29/07)

Expenses for Exemplar Surrogate & Vehicle Fees

ARCCA, INCORPORATED

PO Box 78 · Penns Park PA 18943-0078

Sub-total Fees:

3 486 25

	(4/5/07)		Ī
4/13/2007	Expenses for UPS (4/2/07)		31.73
4/20/2007	Expenses for DVD (4/9/07)		170.00
4/20/2007	Expenses for CD (4/6/07)		5.00
4/20/2007	Expenses for UPS (4/6/07)		32.68
4/30/2007	Expenses for Federal Express (4/16/07)		18.59
4/30/2007	Expenses for color copies (4/30/07)		18.00
		Sub-total Expenses:	1,056.00
		Total Current Billing:	4,542.25
		Previous Balance Due:	21,358.75

3373-001 / Viets v. Doral, Target, Cosco, et al

(4/5/07)

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days.



Total Now Due:

Page: 2

25,901.00

Statement as of: 5/11/2007

PERIOD ENDING June 9, 2007 STATEMENT DATE June 14, 2007 Statement No. 41145 X348

85.00

ARCCA TAX ID: 23-2515426

Michael E. Wilbert, Esquire

Michael E. Wilbert Counselor-At-Law

2640 Highway 70 Suite 1A Manasquan, NJ 08736

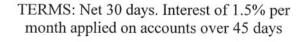
Gus Lang

Case Name: Viets v. Doral, Target, Cosco, et al ARCCA File No. 3373-001

1.00 @ 85.00/hr

SUMMARY OF ARCCA PROFESSIONAL FEES:

Ous Lang	1.00 tg 05.00/m	Φ 05.00
Kristen J. Nicholson	5.25 @ 135.00/hr	\$ 708.75
Gary R. Whitman	23.50 @ 300.00/hr	\$ 7,050.00
Gary R. Whitman	12.00 @ 350.00/hr	\$ 4,200.00
Subtotal Professional Fees:		\$12,043.75
Subtotal Expenses:		\$ 6,485.09
Subtotal Expenses.		Φ 0,403.09
	Total Current Billing:	\$ 18,528.84
	Previous Balance Due:	24,501.00
	Total Now Due	\$ 43,029.84
		8 10





ARCCA, INCORPORATED

Statement as of June 9, 2007 Statement No. 41145 ARCCA TAX ID: 23-2515426

Michael E. Wilbert Counselor-At-Law

Michael E. Wilbert, Esquire

2640 Highway 70 Suite 1A Manasquan, NJ 08736

3373-001

Viets v. Doral, Target, Cosco, et al Claim # M0407068

Professional F	ees		Hours	Rate	Amount
5/9/2007	GRW	Reviewed Huot, Brown, Bilston paper on child side impact protection.[.5]	0.50	300.00	150.00
5/16/2007	GL	Made one copy of cd A1082, A1083, A1084 [1]	1.00	85.00	85.00
5/16/2007	GRW	Reviewed sled test video of alternative child restraint seats. [1.0]	1.00	300.00	300.00
5/24/2007	GRW	Began review of the file in preparation for deposition. [2.0]	2.00	300.00	600.00
5/30/2007	KJN	Updated file with sled test videos [0.25]. Updated case summary and discovery review summary documents [0.5]; reviewed report by Dr. Adelman and defendant's answers to interrogatories [0.5].	1.25	135.00	168.75
5/30/2007	GRW	Continued preparation for deposition. [4.5]	4.50	300.00	1,350.00
5/31/2007	KJN	Assisted G. Whitman with deposition preparation [0.75].	0.75	135.00	101.25
5/31/2007	GRW	Prepared for deposition. [7.5]	7.50	350.00	2,625.00
6/1/2007	KJN	Updated file with references and resources [2.5].	2.50	135.00	337.50
6/1/2007	GRW	Reviewed attorney provided material. [1.0]; continued preparation for deposition. [6.0]	7.00	300.00	2,100.00
6/2/2007	GRW	Continued to prepare for deposition. [2.0]	2.00	300.00	600.00
6/4/2007	KJN	Assisted G. Whitman with deposition preparation [0.75].	0.75	135.00	101.25
6/4/2007	GRW	Continued rpeparation for deposition. [4.0]; met with attorney prior to deposition. [1.5]; provided deposition testimony. [4.5]; secured evidence, discussed case with attorney, organized deposition exhibits post deposition. [1.0]	11.00	312.50	3,525.00

Sub-total Fees: 12,043.75

Rate Summary

1.00 hours at \$ 85.00/hr 5.25 hours at \$135.00/hr

85.00 708.75

ARCCA, INCORPORATED

PO Box 78 · Penns Park PA 18943-0078

Page: 2 3373-001 / Viets v. Doral, Target, Cosco, et al Statement as of: 6/14/2007

Gary R. Whitman 23.50 hours at \$300.00/hr Gary R. Whitman 12.00 hours at \$350.00/hr 7.050.00 4,200.00

41.75 Total hours:

Expenses

5/9/2007

5/16/2007	CD Stock Expense	30.00

Expenses for Safety Research & Strategies, Inc. (5/1/07)

5.00

6/1/2007 Expenses for CD (5/30/07) 6/8/2007 Expenses for The Robert Packer Hospital (5/31/07)

19.50

6/8/2007 Expenses for CD (6/1/07)

35.00 5.00

6,390.59

6/8/2007 Expenses for CD (6/4/07)

Sub-total Expenses: 6,485.09

Payments

5/21/2007 Payment 368424 by opposing for dep testmy 1,400.00 Sub-total Payments:

1,400.00

Total Current Billing: 18,528.84 Previous Balance Due: 24,501.00

Total Now Due:

43,029.84

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days.



PERIOD ENDING June 30, 2007 STATEMENT DATE July 6, 2007 Statement No. 41369

ARCCA TAX ID: 23-2515426

Michael E. Wilbert, Esquire

Michael E. Wilbert Counselor-At-Law

2640 Highway 70 Suite 1A Manasquan, NJ 08736

Case Name: Viets v. Doral, Target, Cosco, et al ARCCA File No. 3373-001

SUMMARY OF ARCCA PROFESSIONAL FEES:

	Total Now Due	\$ 43	3,538.67
	Previous Balance Due:	42	2,874.84
	Total Current Billing:	\$	663.83
Subtotal Expenses:		\$	246.33
Subtotal Professional Fees:		\$	417.50
Gary R. Whitman	0.25 @ 300.00/hr	\$	75.00
Gus Lang	3.50 @ 85.00/hr	\$	297.50
Yolanda Chilson	1.50 @ 30.00/hr	\$	45.00

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days



Statement as of June 30, 2007 Statement No. 41369

ARCCA TAX ID: 23-2515426

Michael E. Wilbert Counselor-At-Law

Michael E. Wilbert, Esquire

2640 Highway 70 Suite 1A Manasquan, NJ 08736

3373-001

Viets v. Doral, Target, Cosco, et al Claim # M0407068

Claim # M0	407068				9
Profession	al Fees		Hours	Rate	Amount
6/26/2007	GL	Made two copies of cd A1082, A1083, A1084 and seven misc.CDS [3.5]	3.50	85.00	297.50
6/27/2007	YC	Coordinated request for reproduction of documents.	1.50	30.00	45.00
6/27/2007	GRW	Participated in telephone call with Dr. Adelman. [.25]	0.25	300.00	75.00
			Sub-total F	Fees:	417.50
		Rate Summary			
Yolanda	Chilson	1.50 hours at \$ 30.00/hr	,	45.00	W
Gus Lang	g	3.50 hours at \$ 85.00/hr	2	97.50	19
Gary R. \	Whitman	0.25 hours at \$300.00/hr		75.00	Ę
		Total hours: 5.25			
Expenses					* ** =
6/18/2007		Meeting Expenses (6/4/07)			28.33
6/26/2007		CD Stock Expense			200.00
6/27/2007		Expenses for color copies (6/27/07)			18.00
		Sul	b-total Exper	nses:	246.33



Payment 6/27/2007 369891 by opp for reproductions 155.00 Sub-total Payments: 155.00



3373-001 / Viets v. Doral, Target, Cosco, et al

Page: 2

Statement as of: 7/6/2007

Total Current Billing:

663.83

Previous Balance Due:

42,874.84

Total Now Due:

43,538.67

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days.



PERIOD ENDING July 28, 2007 STATEMENT DATE August 3, 2007 Statement No. 41628

ARCCA TAX ID: 23-2515426

Michael E. Wilbert, Esquire

Michael E. Wilbert Counselor-At-Law

2640 Highway 70 Suite 1A Manasquan, NJ 08736

Case Name: Viets v. Doral, Target, Cosco, et al ARCCA File No. 3373-001

Subtotal Expenses:

\$ 68.56

Total Current Billing:

68.56

Previous Balance Due:

43,538.67

Total Now Due

\$ 43,607.23

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days



Statement as of July 28, 2007 Statement No. 41628 ARCCA TAX ID: 23-2515426

Michael E. Wilbert Counselor-At-Law

Michael E. Wilbert, Esquire

2640 Highway 70 Suite 1A Manasquan, NJ 08736

3373-001

Viets v. Doral, Target, Cosco, et al Claim # M0407068

Expenses

7/9/2007	Expenses for DVD (6/27/07)		10.00
7/16/2007	Expenses for Federal Express (6/29/07)		40.44
7/16/2007	Expenses for Federal Express (6/29/07)		18.12
		Sub-total Expenses:	68.56
		Total Current Billing:	68.56
		Previous Balance Due:	43,538.67
		Total Now Due:	43,607.23

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days.



PERIOD ENDING March 11, 2008 STATEMENT DATE March 11, 2008 Statement No. 43731

ARCCA TAX ID: 23-2515426

Michael E. Wilbert, Esquire

Michael E. Wilbert Counselor-At-Law

David Gushue, Ph.D.

2640 Highway 70 Suite 1A Manasquan, NJ 08736

Case Name: Viets v. Doral, Target, Cosco, et al ARCCA File No. 3373-001

1.00 @ 200.00/hr

SUMMARY OF ARCCA PROFESSIONAL FEES:

Gary R. Whitman	6.00 @ 300.00/hr	\$ 1,800.00
Subtotal Professional Fees:		\$
Subtotal Expenses:		\$ 7,008.90
	Total Current Billing: Previous Balance Due:	\$\frac{9,008.90}{43,607.23}
	Total Now Due	\$ 52,616.13

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days



Statement as of March 11, 2008 Statement No. 43731 ARCCA TAX ID: 23-2515426

Michael E. Wilbert Counselor-At-Law

Michael E. Wilbert, Esquire

2640 Highway 70 Suite 1A

Manasquan, NJ 08736

3373-001

Viets v. Doral, Target, Cosco, et al Claim # M0407068 Civil Action No. 3:06-cv-03878

Professional I	Fees		Hours	Rate	Amount	
2/20/2008	GRW	Reviewed case with A. Cantor and M. Ferrara. [2.0]	2.00	300.00	600.00	
2/22/2008	GRW	Reviewed JPMA sled test data submitted NHTSA pertaining to NIJ. [1.0] Reviewed Safety Research and Strategies Article pertaining to the Forgotton Child and Belt positioning boosters. [.5]	1.50	300.00	450.00	
2/27/2008	dg	Participated in an internal meeting with G. Whitman, M. Markushewski and A. Cantor.	1.00	200.00	200.00	
2/27/2008	GRW	Reviewed case with A. Cantor. [1.0] Met with and reviewed case with Mike Ferrera. [1.5]		300.00	750.00	
			Sub-total	Fees:	2,000.00	
		Rate Summary				•
David Gush	ue, Ph.D		2	200.00		
Gary R. Wh	itman	6.00 hours at \$300.00/hr	1,8	00.00		
		Total hours: 7.00				
Expenses						
3/7/2008		Expenses for UPS (2/28/08)			7.28	
3/11/2008		Interest on past due account			7,001.62	



Sub-total Expenses:

7,008.90

3373-001 / Viets v. Doral, Target, Cosco, et al

Page: 2

Statement as of: 3/11/2008

Total Current Billing:

9,008.90

Previous Balance Due:

43,607.23

Total Now Due:

52,616.13

TERMS: Net 30 days. Interest of 1.5% per month applied on accounts over 45 days.

